



# Form Nos. 6 and 6-Q (Oil) XBRL Implementation

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FERC Technical Conference – March 26, 2020



# Disclaimer

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# Agenda



FORMAT  
ENHANCEMENTS



COMMENTS AND  
INQUIRIES  
RECEIVED  
THROUGH YETI



QUESTIONS  
EMAILED TO  
XBRLFORMSREFRES  
H@FERC.GOV



IMPLEMENTATION  
TIMELINE



QUESTION &  
ANSWER SESSION

# Format Enhancements

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# Format Enhancements

- Resources
- XBRL Rendered Forms 6 and 6-Q
  - 3 main changes: page numbers, column headers, and location of schedule instructions
- Free Form Schedules
- Year-to-Year Filing and Rollforward
- No new reporting requirements
- No elimination of any reporting requirements
- No changes to required footnotes



# Format Enhancements: Resources

- Resources: <https://www.ferc.gov/docs-filing/forms/forms-refresh.asp>
  - FERC eForms Filing Manual PDF v0.1
  - FERC Taxonomy Guide PDF v0.1
  - FERC Yeti Taxonomy Viewer Guide
  - Definition Spreadsheets v0.1
  - Taxonomy Files v0.5
  - Form Validations v0.5
  - Blank Rendered Forms v0.1
- Resources still in draft form and updated versions will be made available online



# Format Enhancements: Page 2, List of Schedules

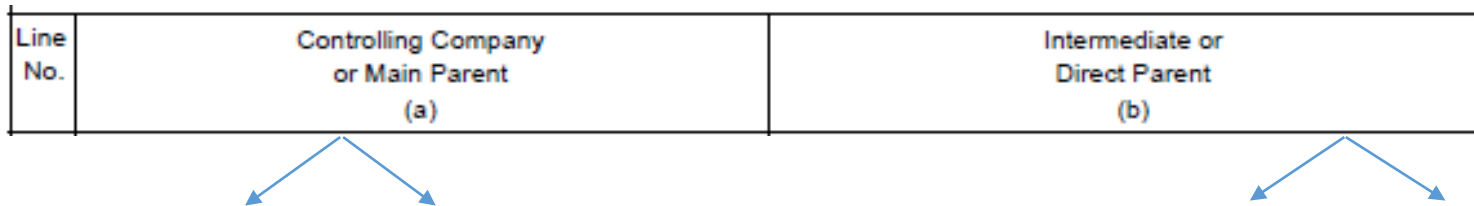
- Schedules will now only have one page number
  - Trying to move away from page numbers and stick to schedule names
- General Instructions concerning pages 202, 204, and 212 - 217 will no longer be included on a separate page

Page number changes		
Title of Schedule	Current Form 6 Reference Page No.	XBRL Rendered Form 6 Reference Page No.
Important Changes During the Year	108-109	108
Comparative Balance Sheet Statement	110-113	110
Statement of Cash Flows	120-121	120
Notes to Financial Statements	122-123	122
General Instructions Concerning Schedules 202 thru 205	201	
Investments in Affiliated Companies	202-203	202
Investments in Common Stocks of Affiliated Companies / Companies Controlled Directly by Respondent Other Than Through Title of Securities	204-205	204
Instructions for Schedules 212 Thru 217	211	
Carrier Property	212-213	212
Undivided Joint Interest Property	214-215	214
Amortization Base and Reserve	218-219	218
Long Term Debt	226-227	226
Analysis of Federal Income and Other Taxes Deferred	230-231	230
Capital Stock	250-251	250
Capital Stock Changes During the Year	252-253	252
Operating Expense Accounts	302-303	302
Statistics of Operations	600-601	600
Miles of Pipeline Operated at End of Year	602-603	602



# Format Enhancements: Page 102, Control Over Respondent

- Data elements reported in separate columns now
  - Name and state of incorporation of the controlling company or main parent
  - Intermediate and direct parents



Line No.	Controlling Company or Main Parent (a)	State of Incorporation (b)	Intermediate Parent (c)	Direct Parent (d)
1				
2				
3				

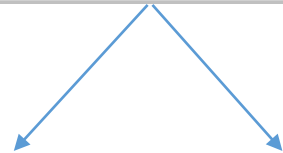




# Format Enhancements: Page 103, Companies Controlled by Respondent

- Data elements now reported separately

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)
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Line No.	Name of Company Controlled (a)	State of Incorporation (b)	Kind of Business (c)	Percent Voting Stock Owned (d)
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# Format Enhancements: Page 105, Directors

- Data elements now separately reported
  - Two columns added to page 105
  - Enter " True" in columns (c) and (d) to designate the chairman of the executive committee and members of the executive committee, respectively

Chairman of the executive committee (c)	Member of the executive committee (d)
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# Format Enhancements:

## Page 110, Comparative Balance Sheet Statement

Comparative Balance Sheet Statement

1. For instructions covering this schedule, see the text and instructions pertaining to Balance Sheet Accounts in the USofA. The entries in this balance sheet should be consistent with those in the supporting schedules on the pages indicated.  
 2. On line 30, include depreciation applicable to investment in system property.

Line No.	Item (a)	Reference Page No. for Annual (b)	Current Year End of Quarter/Year Balance (in dollars) (c)	Prior Year End Balance 12/31 (in dollars) (d)
	<b>CURRENT ASSETS</b>			
1	Cash (10)			
2	Special Deposits (10-5)			
3	Temporary Investments (11)			
4	Notes Receivable (12)			
5	Receivables from Affiliated Companies (13)	200		
6	Accounts Receivable (14)			
7	Accumulated Provision For Uncollectible Accounts (14-5)			
8	Interest and Dividends Receivable (15)			
9	Oil Inventory (16)			
10	Material and Supplies (17)			
11	Prepayment (18)			
12	Other Current Assets (19)			
13	Deferred Income Tax Assets (19-5)	230-231		
14	TOTAL Current Assets (Total of lines 1 thru 13)			
	<b>INVESTMENTS AND SPECIAL FUNDS</b>			
	<b>Investments in Affiliated Companies (20):</b>			
15	Stocks	202-203		



# Format Enhancements:

## Page 116, Statement of Accumulated Other Comprehensive Income and Hedging Activities

**Statement of Accumulated Comprehensive Income and Hedging Activities**

1. Report in columns (b), (c), (d), and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.



Line No.	Item (a)	Unrealized Gains and Losses on available-for-sale securities (b)	Minimum Pension liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Insert Footnote at Line 1 to specify] (g)	Totals for each category of items recorded in Account 77 (h)	Net Income (Carried Forward from Page 114, Line 29) (i)	Total Comprehensive Income (j)



# Format Enhancements: Page 120, Statement of Cash Flows

## Statement of Cash Flows

1. Codes to be used: (a) Net Proceeds or Payments; (b) Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
2. Information about noncash investing and financing activities must be provided on Page 122 Notes to the Financial Statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on Page 122 Notes to the Financial Statements the amounts of interest paid (net of amount capitalized) and income taxes paid.
4. Investing Activities: Include at Other net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on Page 122 Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.
5. Under "Other" specify significant amounts and group others.
6. Enter on Page 122 clarifications and explanations.

Line No.	Description (See Instructions No. 5 for Explanation of Codes) (a)	Current Quarter/Year Amount (b)	Previous Quarter/Year Amount (c)
1	<b>Cash Flow from Operating Activities:</b> →		
2	Net Income		
3	<b>Noncash Charges (Credits) to Income:</b>		
85	<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of Lines 22, 57, and 83)		
88	Cash and Cash Equivalents at Beginning of Year		
90	Cash and Cash Equivalents at End of Year		



# **Format Enhancements: General Instructions Concerning Schedules 202, 204, and 212 – 217**

- Will no longer be included on a separate page
- Will be included at the top of each applicable schedule
- No other changes to these general instructions



# Format Enhancements: Page 202, Investments in Affiliated Companies

## Investments in Affiliated Companies

1. Give particulars (details) of investments included in Account Nos. 20, Investments in Affiliated Companies, and 22, Sinking and Other Funds.
2. Refer to the General Instructions on page 201 (Also seen below in "GENERAL INSTRUCTIONS" Section). Be sure to follow the classification of Investments. Give totals for each class and for each subclass, and a grand total for each account.
3. Indicate in footnotes the obligation in support of which any security is pledged, mortgaged, or otherwise encumbered, giving names and other important particulars (details) of such obligations.
4. Enter in column (c) date of maturity of bonds and other evidences of indebtedness. In case obligations of the same designation mature serially, the date in column (c) may be reported as "Serially 19 to 19." In making entries in this column, abbreviations in common use in standard financial publications may be used where necessary due to limited space.
5. If any of the companies included in this schedule are controlled by respondent, give the percent of control in column (d). In case any company listed is controlled other than through actual ownership of securities, give particulars (details) in a footnote. In cases of joint control, give in a footnote names of other parties and particulars (details) of control.
6. If any advances are pledged, give particulars (details) in a footnote.
7. Give particulars (details) of investments made, disposed of, or written down during the year in columns (f), (g) and (h). If the cost of any investment made during the year differs from the book value reported in column (f), explain the matter in a footnote. "Cost" means the consideration given minus accrued interest or dividends included therein. If the consideration given or received for such investments was other than cash, describe the transaction in a footnote.
8. Do not include in this schedule securities issued or assumed by respondent.

### GENERAL INSTRUCTIONS CONCERNING SCHEDULES 202 THRU 205

1. In Schedules 202 thru 205, give particulars (details) of stocks, bonds, notes, advances, and miscellaneous securities of affiliated and nonaffiliated companies held by respondent at end of year specifically as investments; investments made or disposed of during the year; and dividends and interest credited to income. Exclude securities issued or assumed by respondent.
2. Classify the investments in the following order by accounts. Show a total for each group.
  1. Stocks
  2. Bonds (Including U.S. Government Bonds)
  3. Other Secured Obligations
  4. Unsecured Notes
  5. Investment Advances

Line No.	Account No. (a)	Class No. (From 201) (b)	Name of Issuing Company and Description of Security Held, Also Lien Reference, If Any (c)	Extent of Control (In percent) (d)	Total Book Value of Investments At End of Year (in dollars) (e)	Book Value of Investments Made During Year (in dollars) (f)	INVST. DISP. WRITTEN Book Value (g)	INVST. DISP. WRITTEN Selling Price (h)	DIVIDENDS OR INTEREST Rate (in percent) (i)	DIVIDENDS OR INTEREST Amount Credited to Income (in dollars) (j)
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# Format Enhancements:

## Page 204, Investments in Com Stocks of Affiliated Co / Co Controlled Directly by Respondent other than through Title to Securities

**Invest in Com Stocks of Affiliated Co / Co Controlled Directly by Resp other than through Title to Securities**

1. Report below the particulars (details) of all investments in common stocks included in Account No. 20, Investments in Affiliated Companies, which qualify for the equity method under instruction 2-2 of the USofA.
2. Enter in column (c) the amount necessary to retroactively adjust those investments qualifying for the equity method of accounting in accordance with instruction 2-2 (c) (11) of the USofA.
3. Enter in column (d) the share of undistributed earnings (i.e., less dividends) or losses.
4. Enter in column (e) the amortization for the year of the excess of cost over equity in net assets (equity over cost) at date of acquisition. See instruction 2-2 (c) (4) of the USofA.
5. The cumulative total of column (g) must agree with column (c), line 20, Schedule 110.

**GENERAL INSTRUCTIONS CONCERNING SCHEDULES 202 THRU 205**

1. In Schedules 202 thru 205, give particulars (details) of stocks, bonds, notes, advances, and miscellaneous securities of affiliated and nonaffiliated companies held by respondent at end of year specifically as investments; investments made or disposed of during the year; and dividends and interest credited to income. Exclude securities issued or assumed by respondent.
2. Classify the investments in the following order by accounts. Show a total for each group.
  1. Stocks
  2. Bonds (Including U.S. Government Bonds)
  3. Other Secured Obligations
  4. Unsecured Notes
  5. Investment Advances

Line No.	Name of Issuing Company and Description of Security Held (a)	Balance at Beginning of Year (in dollars) (b)	Adjustment for Investments Qualifying for Equity Method (in dollars) (c)	Equity in Undistributed Earnings (Losses) During Year (in dollars) (d)	Amortization During Year (in dollars) (e)	Adjustment for Investments Disposed of or Written Down During Year (in dollars) (f)	Balance at End of Year (in dollars) (g)





# Format Enhancements: Page 212, Carrier Property

## Carrier Property

1. Give an analysis of changes during the year in Account No. 30, Carrier Property, by carrier property accounts, excluding investments in undivided joint interest property reported on pages 214 and 215. The total carrier property reported on page 213 (column i, line 44) and the total undivided joint interest property reported on all pages 215 (column i, line 44) should represent all carrier property owned by the reporting entity at year end.
2. Enter in column (c) the cost of newly constructed property, additions, and improvements made to existing property. Include amounts distributed to carrier property accounts during the year which were previously charged to Account No. 187, Construction Work in Progress. In column (d) enter expenditures for existing pipeline property purchased or otherwise acquired. Enter in column (e) property sold, abandoned, or otherwise retired during the year. This will generally be a positive number, so that the calculation in column (f) works properly.
3. If pipeline operating property was acquired from or sold to some other company during the year, footnote the acquisition or sale if it exceeded \$250,000. Include the following in the footnote: the name of the company the property was acquired from or sold to, the mileage acquired or sold, and the date of acquisition or sale. Include termini, the original cost of property acquired from an affiliate or other common carrier (see Instruction 3-1, Property acquired, Instructions for Carrier Property Accounts in Uniform System of Accounts), and the cost of the property to the respondent. Also give the amount debited or credited to each company account representing such property acquired or disposed of.
4. Enter in column (g) for each account the net of all other accounting adjustments, transfers, and clearances applicable to prior years' accounting.
5. Explain fully each adjustment, clearance, or transfer in excess of \$500,000 in a footnote. Explain transfers to or from Account No. 34, Noncarrier Property, in Schedule 219.
6. Indicate in parenthesis any entry in columns (f), (g), or (h) which represents an excess of credits over debits.

Line No.	Account (a)	Balance at Beginning of Year (in dollars) (b)	PROP CHNGS DUR YR Expenditures for New Construction, Additions, and Improvements (c)	PROP CHNGS DUR YR Expenditures for Existing Property Purchased or Otherwise Acquired (d)	PROP CHNGS DUR YR Property Sold, Abandoned, or Otherwise Retired During the Year (e)	PROP CHNGS DUR YR Net (c + d - e) (f)	Other Adjustments, Transfers, and Clearances (in dollars) (g)	Increase or Decrease During the Year (in dollars) (f +/- g) (h)	Balance at End of Year (in dollars) (b +/- h) (i)
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# Format Enhancements: Page 214, Undivided Joint Interest Property

## Undivided Joint Interest Property

1. Give an analysis of changes during the year in Account No. 30, Carrier Property, by carrier property accounts, for investments in undivided joint interest property. The respondent will only report its portion of the carrier property of any undivided joint interest pipeline in which it has an interest. If the respondent owns an interest in multiple undivided joint interest pipelines, prepare and submit a separate schedule 214-215 for each undivided joint interest pipeline in which it has an interest. If multiple schedules 214-215 are submitted, number all schedules subsequent to the first with a number and letter page designator (For example ... 214, 215; 214a, 215a; 214b, 215b; etc...).
2. Enter in column (c) the cost of newly constructed property, additions, and improvements made to existing property. Include amounts distributed to carrier property accounts during the year which were previously charged to Account No. 187, Construction Work in Progress. In column (d) enter expenditures for existing pipeline property purchased or otherwise acquired. Enter in column (e) property sold, abandoned, or otherwise retired during the year. This will generally be a positive number so that the calculation in column (f) works properly.
3. If pipeline operating property was acquired from or sold to some other company during the year, footnote the acquisition or sale if it exceeded \$250,000. Include the following in the footnote: the name of the company the property was acquired from or sold to, the mileage acquired or sold, and the date of acquisition or sale. Include termini, the original cost of property acquired from an affiliate or other common carrier (see Instruction 3-1, Property acquired, Instructions for Carrier Property Accounts in Uniform System of Accounts), and the cost of the property to the respondent. Also give the amount debited or credited to each company account representing such property acquired or disposed of.
4. Enter in column (g) for each account the net of all other accounting adjustments, transfers, and clearances applicable to prior years' accounting.
5. Explain fully each adjustment, clearance, or transfer in excess of \$500,000 in a footnote. Explain transfers to or from Account No. 34, Noncarrier Property, in Schedule 219.
6. Indicate in parenthesis any entry in columns (f), (g), or (h) which represents an excess of credits over debits.

Line No.	Account (a)	Balance at Beginning of Year (in dollars) (b)	PROP CHNGS DUR YR Expenditures for New Construction, Additions, and Improvements (c)	PROP CHNGS DUR YR Expenditures for Existing Property Purchased or Otherwise Acquired (d)	PROP CHNGS DUR YR Property Sold, Abandoned, or Otherwise Retired During the Year (e)	PROP CHNGS DUR YR Net (c + d - e) (f)	Other Adjustments, Transfers and Clearances (in dollars) (g)	Increase or Decrease During the Year (in dollars) (f +/- g) (h)	Balance at End of Year (in dollars) (b +/- h) (i)



# Format Enhancements: Pages 216 and 217, Accrued Depreciation

## Accrued Depreciation - Carrier prop (Exclusive of Depreciation on Undiv. Joint Int. Prop. reported in schedule 217)

Give particulars (details) of the credits and debits to Account No. 31, Accrued Depreciation - Carrier Property, during the year.

1. On schedule 216, give an analysis of changes during the year in Account No. 31, Accrued Depreciation - Carrier Property, by carrier property accounts, excluding depreciation on undivided joint interest property reported on page 217.
2. In column (c), enter debits by carrier property account to Account Nos. 540, Depreciation and Amortization, and 541, Depreciation Expense for Asset Retirement Costs, during the year.
3. In column (d), enter all debits to Account No. 31, Accrued Depreciation - Carrier Property, during the year resulting from the retirement of carrier property.
4. In column (e), enter the net of any other debits and credits made to Account No. 31, Accrued Depreciation - Carrier Property, during the year.
5. If composite annual depreciation rates are prescribed, enter those in effect at the end of the year in column (g). If component rates are prescribed, the composite rates entered in column (g) should be computed from the charges developed for December by using the prescribed component rates. Whether component or composite rates are prescribed, the entries on lines 17, 34, 42, and 43 of column (g) should be computed from December depreciation charges.

Line No.	Account (a)	Balance at Beginning of Year (in dollars) (b)	Debits to Account Nos. 540 and 541 of USofA (in dollars) (c)	Net Debit From Retirement of Carrier Property (in dollars) (d)	Other Adjustments (in dollars) (e)	Balance at End of Year (b + c + d + e) (in dollars) (f)	Annual Composite/Component Rates (in percent) (g)
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Page 216

## Accrued Depreciation - Undivided Joint Interest Property

Give particulars (details) of the credits and debits to Account No. 31, Accrued Depreciation - Carrier Property, during the year.

1. On schedule 217, give an analysis of changes during the year in Account No. 31, Accrued Depreciation - Carrier Property, by carrier property accounts for property owned as part of an undivided joint interest pipeline. If the respondent owns an interest in multiple undivided joint interest pipelines, prepare and submit a separate schedule 217 for each undivided joint interest pipeline in which it has an interest. If multiple schedules 217 are submitted, number all schedules subsequent to the first with a number and letter page designator (For example ... 217, 217a, 217b, etc...).
2. In column (c), enter debits by carrier property account to Account No. 540, Depreciation and Amortization, and 541, Depreciation Expense for Asset Retirement Costs, during the year.
3. In column (d), enter all debits to Account No. 31, Accrued Depreciation - Carrier Property, during the year resulting from the retirement of carrier property.
4. In column (e), enter the net of any other debits and credits made to Account No. 31, Accrued Depreciation - Carrier Property, during the year.
5. If composite annual depreciation rates are prescribed, enter those in effect at the end of the year in column (g). If component rates are prescribed, the composite rates entered in column (g) should be computed from the charges developed for December by using the prescribed component rates. Whether component or composite rates are prescribed, the entries on lines 17, 34, 42, and 43 of column (g) should be computed from December depreciation charges.

Line No.	Account (a)	Balance at Beginning of Year (in dollars) (b)	Debits to Account No. 540 and 541 of U.S. of A. (in dollars) (c)	Net Debit From Retirement of Carrier Property (in dollars) (d)	Other Adjustments (in dollars) (e)	Balance at End of Year (b + c + d + e) (in dollars) (f)	Annual Composite/Component Rates (in percent) (g)
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FERC FORM No. (REV 12-03)

Page 217



# Format Enhancements: Page 218, Amortization Base and Reserve

Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report	Year/Period of Report End of: /
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### Amortization Base and Reserve

1. Enter in columns (b) thru (e) the cost of pipeline property used as the base in computing amortization charges included in Account 540, Depreciation and Amortization, and Account 541, Depreciation Expense for Asset Retirement Costs, of the accounting company.
2. Enter in columns (f) thru (i) the balances at the beginning and end of the year and the total credits and debits during the year in Account No. 32, Accrued Amortization -Carrier Property.
3. The information requested for columns (b) thru (i) may be shown by projects or for totals only.
4. If reporting by project, briefly describe in a footnote each project amounting to \$100,000 or more. Reference the kind of property reported; do not include location. Items less than \$100,000 may be combined in a single entry titled Minor Items, Each Less Than \$100,000.
5. If the amounts in column (g) do not correspond to the amounts actually charged to Account No. 540 and/or 541, explain such differences in a footnote.
6. Explain in a footnote adjustments included in column (h) that affect operating expenses.

Line No.	Items (a)	BASE 540 and 541 Balance at Beginning of Year (in dollars) (b)	BASE 540 and 541 Debits During Year (in dollars) (c)	BASE 540 and 541 Credits During Year (in dollars) (d)	BASE 540 and 541 Balance at End of Year (in dollars) (e)	RESERVE Balance at Beginning of Year (in dollars) (f)	RESERVE Credits During Year (in dollars) (g)	RESERVE Debits During Year (in dollars) (h)	RESERVE Balance at End of Year (in dollars) (i)



# Format Enhancements: Page 226, Long-Term Debt

## Long-Term Debt

1. Give particulars (details) of the various unmatured bonds and other evidence of long-term debt of the respondent included in Account Nos. 57, Long-Term Debt Payable Within One Year, and 60, Long-Term Debt Payable After One Year.
2. In column (a) enter the name of each bond or other obligations as it is designated in the records of the respondent.
3. In case obligations of the same designation mature serially or otherwise at various dates, enter in column (c) the latest date of maturity and explain the matter in a footnote.
4. If respondent has had to obtain final authority for the amount of debt to be incurred, provide in a footnote the name of such officer or board and the date when assent was given.
5. Refer to the definitions of "nominally issued," "actually issued," etc.
6. If interest accrued during the year (as entered in columns (k) and (l)) does not aggregate the total accrual for the year on any security, explain the discrepancy in a footnote. Entries in these columns should include interest accrued on long-term debt reacquired or retired during the year, although no portion of the issue is actually outstanding at the end of the year.
7. In determining the entries for column (m), do not treat any interest as paid unless the interest is actually paid to the respondent. Do not report deposits of cash with banks and other fiscal agents for the payment of interest coupons as payments of such interest until actually paid to coupon holders or others under such circumstances as to relieve the respondent from further liability.

Line No.	Name and Description of Obligation (a)	Nominal Date of Issue (b)	Date of Maturity (c)	TOTAL PAR VALUE in Treasury (d)	TOTAL PAR VALUE Sinking, Other Funds (e)	TOTAL PAR VALUE Pledged as Collateral (f)	TOTAL PAR VALUE Payable within 1 Yr. (acc. 57) (g)	TOTAL PAR VALUE Payable After 1 Yr. (acc. 60) (h)	INTR. PROV. Rate Per Annum (in percent) (i)	INTR. PROV. Dates Due (j)	Amount of Interest Accrued During Year Charged to Income (in dollars) (k)	Amount of Int. Charged to Construction of Other Investment Account (in dollars) (l)	Amount of Interest Paid During Year (in dollars) (m)
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# Format Enhancements: Page 250, Capital Stock (Account 70)

## Capital Stock (Account 70)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement out lined in column (a) is available from the SEC 10-K Report form filing, a specific reference to the report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.
6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (total amt outstanding without reduction for amts held by respondent) Shares (e)	Outstanding per Bal. Sheet Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1										
2										
3										



# Format Enhancements: Page 252, Capital Stock Changes During the Year

## Capital Stock Changes During the Year

1. Give particulars (detail) of stock actually or nominally issued (either original issues or reissues) and of stocks reacquired or canceled during the year. For nominally issued stock, show returns in columns (a), (b), and (d) only.
2. In column (c) state whether issued for construction of new properties, for additions and betterments, for purchase of pipeline or other property, for conversion, for acquisition of securities, for reorganization, or for other corporate purposes. If an issue, of securities was authorized for more than one purpose, state in a footnote amount applicable to each purpose. Also give the number and date of the authorization by the public authority under whose control such issue was made, naming such authority.
3. In column (e) include as cash all money, checks, drafts, bills of exchange, and other commercial paper payable as par on demand.

Line No.	Class of Stock (a)	STOCKS ISS. DUR YR Date of Issue (Mo, Da, Yr) (b)	STOCKS ISS. DUR YR Purpose of the Issue, Authority, and Number and Date of Authorization (c)	STOCKS ISS. DUR YR Number of Shares (d)	STOCKS ISS. DUR YR Net Proceeds Received for Issue (Cash or its Equivalent) (in dollars) (e)	STOCKS ISS. DUR YR Cash Value of Other Property Acquired or Services Received as Consideration for Issue (in dollars) (f)	STOCKS ISS. DUR YR Net Total Discounts or Premiums (Exclude entries in column (h); enter premiums in parentheses) (in dollars) (g)	STOCKS ISS. DUR YR Expense of Issuing Capital Stock (in dollars) (h)	STOCKS REACQ. DUR YR Number of Shares (i)	STOCKS REACQ. DUR YR Purchase Price (in dollars) (j)	Remarks (k)
1											
2											
3											



# Format Enhancements: Page 302, Operating Expense Accounts (Account 610)

Operating Expense Accounts (Account 610)									
State the pipeline operating expenses of the respondent for the year, classifying them in accordance with the USofA.									
Line No.	Operating Expenses Accounts (a)	CRUDE OIL Gathering Year to Date (b)	CRUDE OIL Trunk Year to Date (c)	CRUDE OIL Delivery Year to Date (d)	CRUDE OIL Total Year to Date (b + c + d) (e)	PRODUCTS (in dollars) Trunk Year to Date (f)	PRODUCTS (in dollars) Delivery Year to Date (g)	PRODUCTS (in dollars) Total Year to Date (f + g) (h)	Grand Total Year to Date (e + h) (i)
	<b>OPERATIONS and MAINTENANCE</b>								
1	Salaries and Wages (300)								
2	Materials and Supplies (310)								
3	Outside Services (320)								
22	TOTAL General Expenses								
23	GRAND TOTALS								

ERC FORM NO. (REV 12-03)

Page 302





# Format Enhancements: Page 335, Income from Noncarrier Property

- Grand total column (d) reported at bottom of page. That total is currently reported on the income statement, line 4

4	<u>Income (Net) from Noncarrier Property (620)</u>	335	
---	--	-----	--

Income from Noncarrier Property				
1. State the revenues, expenses, and net income of the respondent during the year from each class of noncarrier property provided for in Account No. 620, Income from Noncarrier Property, in the USofA. 2. If the income relates to only a part of the year, give particulars (details) in a footnote.				
Line No.	General Description of Property (a)	Total Revenues (in dollars) (b)	Total Expenses (in dollars) (c)	Total (in dollars) (b - c) (d)
1				
2				
3				
50	Total			



# Format Enhancements: Page 600, Statistics of Operations

## Statistics of Operations

1. Give particulars (details) by States of origin for crude oil and for each kind of product received year to date and totals only (i.e., no State detail) for number of barrels of crude oil and of each kind of product delivered out of the pipeline year to date. Classify and list in column (b) by States of origin the refined products transported in the following order: 29111, Gasoline, jet fuels, and other high volatile petroleum fuels, except natural gasoline; 29112, Kerosene; 29113, Distillate fuel oil; 29114, Lubricating and similar oils and derivatives; 29117, Residual fuel oil and other low volatile petroleum fuels; 29112, Products of petroleum refining, n.e.c. - Specify.
2. In column (c) show all oils received by the respondent from connecting carriers reporting to the Federal Energy Regulatory Commission. In column (d) show all oils originated on respondent's gathering lines and in column (e) all oils received into respondent's trunk line, except receipts shown in columns (c) and (d). Any barrels received into a pipeline owned by the respondent, but operated by others, should be reported separately on additional pages (For example 600a- 601a, 600b- 601b, etc.).
3. Entries in column (f) should be the sum of columns (c), (d), and (e). In column (g) show all oils delivered to connecting carriers reporting to the Federal Energy Regulatory Commission. In column (h) show all oils terminated on the respondent's gathering lines, and in column (i) all oils delivered out of respondent's pipeline, except deliveries shown under columns (g) and (h). Entries in column (j) should be the sum of columns (g), (h), and (i). Any barrels delivered out of a pipeline owned by the respondent, but operated by others, should be reported separately on additional pages (For example 600a- 601a, 600b- 601b, etc.).
4. Enter actual amount for lines 33a and 33b on an annual basis only. Do not report on a quarterly basis. Estimate if actual figures are not available. Barrel miles as reported on this schedule are the summation, for all segments, of the number of miles associated with each pipeline segment (trunk line only) multiplied by the number of barrels delivered through the segment. For example, 1,000 barrels moved through a 57-mile pipeline segment would be recorded as 57,000 barrel-miles. For a crude pipeline with several segments:

Segments	Barrels	Miles	Barrel-Miles
A	1,000	57	57,000
B	5,000	10	50,000
C	1,000	25	25,000

Line No.	State of Origin (a)	Type of Refined Products Transported (b)	Number of Barrels Received From Connecting Carriers Year to Date (c)	Number of Barrels Received ORIGINATED On Gathering Lines Year to Date (d)	Number of Barrels Received ORIGINATED On Trunk Lines Year to Date (e)	Total Received Year to Date (c + d + e) (f)	Number of Barrels Delivered Out To Connecting Carriers Year to Date (g)	Number of Barrels Delivered Out TERMINATED On Gathering Lines Year to Date (h)	Number of Barrels Delivered Out TERMINATED On Trunk Lines Year to Date (i)	Total Delivered Out Year to Date (g + h + i) (j)
32	GRAND TOTAL									
33a	Total Number of Barrel-Miles (Trunk Lines Only):									
	(1) Crude Oil									
	(2) Products									
33b	Total Number of Barrels of Oil Having Trunk-Line Movement:									
	(1) Crude Oil									
	(2) Products									

# Format Enhancements: Page 602, Miles of Pipeline Operated at end of Year

## Miles of Pipeline Operated at end of Year

1. Give particulars (details) called for by State and termini, concerning the miles of all pipeline operated, and size of each line at end of year, according to the classifications given.
2. Report miles of pipeline operated to the nearest whole mile adjusted to footings, i.e., count ½ mile and over as a whole mile disregarding any fraction less than ½ mile. Report fractional size line in the next smaller whole size, e.g., report 2-1/2" and 6-5/8" lines as 2" and 6" lines, respectively. Size of line is defined as inside diameter.
3. Report under (A), the lines wholly owned and operated by respondent, including wholly owned minor facilities temporarily idle or in standby service.
4. Report under (B), the total miles of pipeline owned in undivided joint interests and operated by respondent. Name each pipeline and give names of owning companies.
5. Report under (C), the total miles of pipeline owned in undivided joint interests and operated by others. Name each pipeline and give names of owning companies.
6. Report under (D), the respondent operating lines not owned by it, but leased from others, when leases are for reasonably long terms and consist of an important part of the respondent's pipeline. The lessor company should omit from its schedule such mileages leased to others.
7. Omit minor gathering line facilities under temporary or short-term lease from this classification; the lessor should include such lines in its wholly owned and operated lines.

Line No.	Name of Company and State (a)	TERMINI From - (b)	TERMINI TO - (c)	OP AT END OF YR GATHERING LINES Miles (d)	OP AT END OF YR GATHERING LINES Size of Line (in inches) (e)	OP AT END OF YR TRUNK LINES FOR CRUDE OIL Miles (f)	OP AT END OF YR TRUNK LINES FOR CRUDE OIL Size of Lines (in inches) (g)	OP AT END OF YR TRUNK LINES FOR PRODUCTS Miles (h)	OP AT END OF YR TRUNK LINES FOR PRODUCTS Size of Line (in inches) (i)	CHG IN MILES OPR DUR THE YR INCREASES Gathering Lines (j)	CHG IN MILES OPR DUR THE YR INCREASES TRUNK LINES For Crude Oil (k)	CHG IN MILES OPR DUR THE YEAR INCREASES TRUNK LINES For Products (l)	CHG IN MILES OPR DUR THE YEAR DECREASES Gathering Lines (m)	CHG IN MILES OPR DUR THE YEAR DECREASES TRUNK LINES For Crude Oil (n)	CHG IN MILES OPR DUR THE YEAR DECREASES TRUNK LINES For Products (o)
<b>(A) OWNED AND OPERATED BY RESPONDENT</b>															
1															
2															
40	Subtotal														
	GRAND TOTAL														

# Format Enhancements: All Other Schedules

- No other changes to all other Forms 6 and 6-Q schedules, other than minor spelling and grammar edits
- Example, current page 300 compared to XBRL rendered page 300

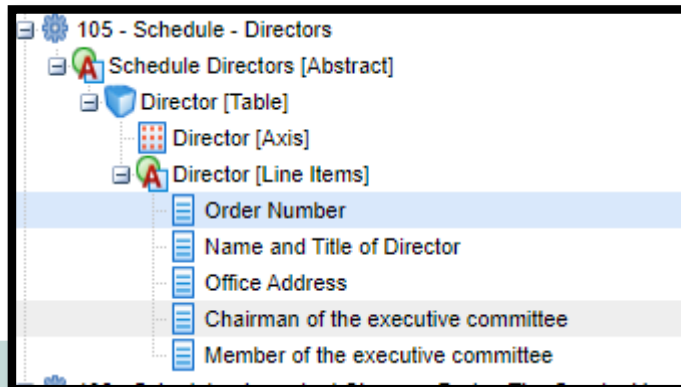
Name of Respondent		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year/Period of Report End of
<b>Operating Revenues</b>					
Report the respondent's pipeline operating revenues year to date, classified in accordance with the Uniform System of Accounts.					
Line No.	Account (a)	Crude Oil Current Year to Date Quarter (b)	Products Current Year to Date Quarter (c)	Total Year to Date Quarter (b)+(c) (d)	
1	(200) Gathering Revenues				
2	(210) Trunk Revenues				
3	(220) Delivery Revenues				
4	(230) Allowance Oil Revenues				
5	(240) Storage and Demurrage Revenue				
6	(250) Rental Revenue				
7	(260) Incidental Revenue				
8	TOTAL (lines 1 through 7)				

Name of Respondent		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report	Year/Period of Report End of: /
<b>Operating Revenues</b>					
Report the respondent's pipeline operating revenues year to date, classified in accordance with the Uniform System of Accounts.					
Line No.	Account (a)	Crude Oil Current Year to Date Quarter (b)	Products Current Year to Date Quarter (c)	Total Year to Date Quarter (b) + (c) (d)	
1	(200) Gathering Revenues				
2	(210) Trunk Revenues				
3	(220) Delivery Revenues				
4	(230) Allowance Oil Revenue				
5	(240) Storage and Demurrage Revenue				
6	(250) Rental Revenue				
7	(260) Incidental Revenue				
8	TOTAL (lines 1 through 7)				



# Format Enhancements: Free Form Schedules

- Free form schedules are those that do not have defined lines
- “Order number” option allows filers to organize lines on rendered schedules
  - The order number will not show up when the schedule is rendered
  - The order number does not carry over year to year but you can use the same order number on an item if you would like to keep the schedule looking consistent
  - If this is not used, the fact values are shown in random order on the rendered schedule



# Format Enhancements: Year-to-Year Filing and Rollforward

- In the initial year of implementation, filers will need to input prior year and current year values
  - FERC will make available prior year files that can be used as a starting point, but we cannot guarantee the values pulled from the old system were pulled 100% appropriately
- For subsequent filings, XBRL will automatically rollforward the prior year data so that it is pre-populated
  - Prior year values are driven by the date put in for the prior year, so when preparing forms always verify you are pulling from the correct period



# Comments and Inquiries

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# Comments and Inquiries

Received 48 in total:

Type	Number	Ratio
XBRL Functionality	18	38%
Balance/Period Type	15	31%
Labeling/Other	15	31%





# Comments and Inquiries: XBRL Functionality

- Footnotes
- Validations
- Reporting of quarterly amounts
- Flexibility of schedules
- Totals on schedules



# Comments and Inquiries: Footnotes

- Footnote Capabilities
  - All data elements can have footnotes and there are no limits to the size of the footnote
  - One data element can have multiple footnotes attached to it and one footnote can be attached to multiple data elements
  - Rendered forms will show the footnote at the bottom of the schedule
  - Footnotes can be formatted in a number of ways and can include charts, tables, and other graphics



# Comments and Inquiries: Footnotes

- Questions related to footnotes:
  - Q: How will the XBRL standard handle footnotes, including required footnotes, and will we be able to post them into specific cells as we have in the past?
  - A: Yes, all footnotes are still required and XBRL will accommodate these footnotes. XBRL standard will be able to handle footnotes for each specific cell. There will be no limit to the size of the footnote.



# Comments and Inquiries: Footnotes

- Page 102, Control Over Respondent:
  - Q: If there is more than one intermediary company, where is the chain of ownership entered?
  - A: It will still be entered in a footnote.
- Page 103, Companies Controlled by Respondent:
  - Q: Where do we note jointly held interests?
  - A: It will still be entered in a footnote.



# Comments and Inquiries: Footnotes

- Page 104, Principal General Officers, and Page 105, Directors:
  - Q: Where do we enter explanatory remarks for these pages?
  - A: If explanatory remarks are required, a footnote can be added.



# Comments and Inquiries: Validations

- XBRL has validation rules to ensure data entered is appropriate
  - When these rules are broken, an error message will provide a warning for the filer to revisit the data entered, such as a total not footing
- Current version of validation rules available on [ferc.gov](http://ferc.gov) in the eForms Refresh page and are still being updated

Rule Identifier	Rule Description
F6.1.1	The respondent's legal name must be reported in the current period. Exists RespondentLegalName
F6.1.2	The report year and period must be reported. exists ReportYearPeriod
F6.110.10	The company has reported a value for Liabilities that is not equal to the value of the sum of its components. CurrentLiabilities + NoncurrentLiabilities

Form Validations:	
•	<a href="#">All Forms v0.5</a> <span>XLS</span>
•	<a href="#">Form 1 v0.1</a> <span>XLS</span>
•	<a href="#">Form 2 v0.1</a> <span>XLS</span>
•	<a href="#">Form 6 v0.1</a> <span>XLS</span>
•	<a href="#">Form 60 v0.1</a> <span>XLS</span>
•	<a href="#">Form 714 v0.1</a> <span>XLS</span>



# Comments and Inquiries: Validations

- Q: It's our understanding that the AOPL validation checklist was used to create some of the validations in XBRL. On the validation checklist created by AOPL, there are a few checks that do not work for the quarterly filings based on the periods being compared. We just wanted to make sure these items had been considered.
- A: These items were considered and changes were made to those validations so that certain checks will now work.



# Comments and Inquiries: Reporting of Quarterly Amounts

- Taxonomy definitions for quarterly amounts will be updated to ensure they are not referring to annual amounts
- Q: On Page 114, Income Statement, will we no longer be required to report 'Current 3 Months Ended Quarterly' Net Income for Q1-Q3? If we will still need to report it, where do we report those numbers?
- A: Yes, it is still required to be reported in the same columns

Income Statement						
1. Enter in column (c) the year to date operations for the period, and enter in column (d) the year to date operations for the same period of the prior year. 2. Enter in column (e) the operations for the reporting quarter and enter in column (f) the operations for the same three month period for the prior year. Do not report Annual data in columns (e) and (f).						
Line No.	Item (a)	Reference Page No. in Annual Report (b)	Total current year to date Balance for Quarter/Year (c)	Total prior year to date Balance for Quarter/Year (d)	Current 3 months ended Quarterly only no 4th Quarter (e)	Prior 3 months ended Quarterly only no 4th Quarter (f)





# Comments and Inquiries: Flexibility of Schedules

- Q: For the statement of cash flows, how will the move to XBRL impact the flexibility of the schedule? The schedule's requirements are not standardized like other schedules. The reporting manner for one company can be different from another. Will companies be able to add column labels and descriptions to the statement of cash flows for clarifications/explanations?
- A: Rows can be added to report other amounts. Footnotes can be added to any data element, where needed, to clarify and explain any reported amounts.



# Comments and Inquiries: Totals on Schedules

- Page 120, Statement of Cash Flows
  - Q: Will balances as currently presented provide for proper footing of totals? Subtotals and totals are simply sums of positive and negative amounts as entered.
  - A: Yes, the current balances should provide for proper footing of totals.
- Page 335, Income from Noncarrier Property
  - Q: It does not appear that a net amount is currently required on pg. 335, nor is this field used elsewhere.
  - A: Column (d) is new to this page. The grand total is currently reported on page 114, income statement, line 4. Reporting a total on page 335 will validate the amounts reported on page 335 agree to page 114.



# Comments and Inquiries: Totals on Schedules

- Page 337, Miscellaneous Items in Income and Retained Income Accounts for the Year
  - Q: This page reports details for multiple accounts. How will each account be totaled as required by Instruction 2?
  - A: We are reviewing this to determine whether to add totals to the taxonomy. Current taxonomy show that rows are available on this schedule to report totals for each account.



# Comments and Inquiries: Balance and Period Types

- Balances in XBRL taxonomy should be using the normal balance of the account
- All data entered will be entered with a positive balance unless there is an unusual situation such as a credit balance in a normal debit account
- Version 0.5 incorporated some of the suggested changes
- Remaining suggested changes are currently being reviewed and changes will be made to the next version, as needed



# Comments and Inquiries: Balance and Period Types

- For Page 302, Operating Expense Accounts (Account 610)
  - Q:For Line 21, does documentation or label standard need to clarify which of gains or losses is debit balance?
  - A:Line 21, we added language to state that net losses are reported as a positive balance and net gains are reported as a negative balance. We are working to add similar language to other definitions that report a net amount.

## Gains or Losses on Asset Retirement Obligations, General Expense

Labels		
Type	Lang	Label
Standard Label	en	Gains or Losses on Asset Retirement Obligations, General Expense
Documentation	en	The carrier shall record in this account gains or losses resulting from the settlement amounts for asset retirement obligations related to carrier property plant. (See General Instruction 1-19). Net losses are reported as a debit (positive) balance and net gains are reported as a credit (negative) balance.
Form 6 Account labels	en	592
Form 6 Operating Expense labels	en	Gains or Losses on Asset Retirement Obligations (592)



# Comments and Inquiries: Labeling

- Comments related to labels, such as adding the account number to the label, will be implemented
- Page 116, Statement of Accumulated Other Comprehensive Income
  - Q: Should the label for Form 6 AOCI read “ Net Income (Carried Forward from Page 114, Line 29)?”
  - A: Yes

Net Income (Loss)		
Labels		
Type	Lang	Label
Standard Label	en	Net Income (Loss)
Documentation	en	The total amount of profit or loss for the reporting period, including extraordinary items, net of taxes
Total Label	en	Net Income (Loss)
Form 6 AOCI labels	en	Net Income (Carried Forward from Page 114, Line 29)
Form 6 CashFlows labels	en	Net Income
Form 6 Total Label	en	Net Income (Loss) (Total Lines 22 and 28)
Schedule Income Statement For Year labels	en	Net Income (Loss) (Total lines 22 and 28)

Net  
Income  
(Carried  
Forward  
from  
Page  
114,  
Line 29)  
(i)



# Comments and Inquiries: Other

- Lines on page 120, Statement of Cash Flows
  - Lines were kept consistent with current page 120

56	Net Cash Provided by (Used in) Investing Activities	→	57	Net Cash Provided by (Used in) Investing Activities (Total of Lines 34 thru 55)
57	(Total of Lines 34 thru 55)			

- Other comments, such as those related to spelling and grammar, will be changed in the next version




# Implementation Timeline

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# Proposed Implementation Timeline



XBRL Effective  
2020



Annual Filing  
Due 2021



# Question & Answer Session

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# Questions?

Live Moderated Q&A Session

Formal Comments in Docket No. RM19-12-000

Email informal questions to  
[XBRLFormsRefresh@ferc.gov](mailto:XBRLFormsRefresh@ferc.gov)

